
**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO.848 OF 2025

Sabre Travel Network (India) Pvt Ltd

.. Petitioner

Versus

Union of India & Anr.

.. Respondents

UTKARSH
KAKASAHEB
BHALERAO

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UTKARSH KAKASAHEB
BHALERAO
Date: 2025.03.25
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Mr.Abhishek Rastogi a/w Pooja Rastogi, Meenal Songire, Aarya More Advocates for the Petitioner.

Mr.Harshad Shingnapurkar a/w Karan Adik, Advocates for Respondent No.2.

**CORAM :B. P. COLABAWALLA &
FIRDOSH P. POONIWALLA, JJ.
DATE : MARCH 24, 2025**

P. C.

1. Rule. Respondent No.2 waives service. With the consent of parties, Rule made returnable and heard finally.

2. The above Writ Petition challenges the impugned order dated 30th July 2024 bearing No.SK/175/Appeals – II/MC/2024-25 passed by Respondent No.2. Though several grounds are raised to challenge the impugned order, one of the grounds is that the Appeal has been dismissed on the basis that the Appeal has not been signed by the

authorized signatory and the Appellant (the Petitioner herein) has not submitted a Board Resolution appointing the said person as the authorized signatory to sign the Appeals, documents or any other proof of her being the authorized signatory of the Appellant. According to Respondent No.2 the Appeal was signed by one Ms. Gracie Fernandes and the Appellant has not submitted any Board Resolution under the Companies Act, 1956 or any documents authorizing the said person to sign the Appeals, documents or any other proof of her being the authorized signatory of the Appellant.

3. In our view, if the Appellate Authority wanted to verify the authority of Ms. Gracie Fernandes, it was his duty to call upon the Appellant, if he had any doubts with regard to the authority. In fact from the record we find that there is a Board Resolution authorizing Ms. Gracie Fernandes, *inter alia* to institute, depose, defend, compromise, appear, verify, sign, affirm and/or present papers, applications, petitions, affidavits and other documents under the applicable laws before the High Court, Supreme Court, Goods and Services Tax Authorities and Appellate Tribunal, Advance Ruling Authorities of the Goods and Services Tax etc. This Board Resolution can be found at **Exhibit-H** to the Petition. When all this was brought to the notice of

the learned advocate appearing on behalf of the Respondent, he fairly stated that the the impugned order could be quashed and set aside and the matter remanded for a *denovo* consideration.

4. Considering the aforesaid statement, we hereby quash and set aside the impugned order dated 30th July 2024 and direct that the Appellate Authority [who will hear this Appeal], shall give a personal hearing to the Petitioner (the Appellant), and notice whereof shall be communicated 5 working days in advance. The order to be passed by the Appellate Authority shall be a reasoned order dealing with all the submissions of the Appellant. If the Appellate Authority is going to rely on any order or judgment of any Court or Tribunal or any other forum, a list thereof shall be made available along with the notice for personal hearing. If the order or judgment is unreported then a copy thereof shall also be made available along with the notice. This is to enable the Appellant to deal with/distinguish the judgment or the order sought to be relied upon by the Appellate Authority.

5. We further direct that the Appeal shall be disposed of within a period of 12 weeks from today.

6. All the rights and contentions of all parties are expressly kept open to be agitated before the Appellate Authority. We may hasten to add that we have not made any observations on the merits of the matter.

7. Rule is made absolute in the aforesaid terms. However, there shall be no order as to costs.

8. This order will be digitally signed by the Private Secretary/ Personal Assistant of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

[FIRDOSH P. POONIWALLA, J.]

[B. P. COLABAWALLA, J.]